

ABC Seniors Network: NIC103306
Receipts and payments account
1 January 2023 to 31 December 2023

1 Independent Examiner's report to the NI Charity Commission in respect of ABC Senior's Network

Following a request from the above committee to undertake an independent audit of the accounts prepared by the ABC Senior's Network, I have reviewed and checked the accounts in accordance with the procedures laid down in The Charities Act (Northern Ireland) 2008 with particular regard to: -

- Examining the accounts under Section 65 of the Charities Act
- Following the procedures laid down in the general directions given by the Commissioner under Section 65(9)(b) of the Charities Act.
- Highlighting any particular matters which have come to my attention.

Basis of my report.

I have examined the accounts as required under Section 65 of the Charities Act in line with the provisions and the general direction of the Charity Commission for Northern Ireland under 65(9)(b) of the Charities Act.

I examined the accounting records kept by the charity and a comparison of the accounts presented. It also included consideration of any unusual items or disclosures in the accounts and seeking explanation from the Group Chairperson concerning any such matters.

The objective is to state if any matters have come to my attention which would give me cause to believe: -

1. The accounting records were not kept in accordance with the provisions of the said Charities Act.
2. The accounts are not maintained in accordance with the set-out accounting records
3. That the accounts do not comply with the accounting procedures of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be obtained.

Independent examiner's statement

On completion of my examination, the only observation I can make relates to a missing invoice I have not been able to check/audit. This slip occurred when chairman was off with a very serious medical problem and despite numerous requests a copy receipt has proved problematical. There is clear evidence that the chairman raised this issue with Charity Commission – see their e mail reply dated 30 October 2024. On checking the records, I am satisfied that a cheque was written and subsequently paid by the bank. The supplier in this instance was a catering firm (Mount Charles Catering). This firm was the sole caterer at the Southern Regional College where the event was held and on the basis of the evidence I am of the opinion that there is no fraudulent or sinister concerns. This is not a failure to maintain records but an unfortunate oversight when a receipt/ invoice was not obtained at the time of the transaction. As such I treat it as a minor or occasional omission and as all other records were well maintained it does not fall to be classified as a failure under the sub paragraphs 1 – 4 above. no further matters which need further investigation,

The Group is to be congratulated on the quality and detailed information made available. In the course of my audit, I looked for clear evidence of the following: -

- internal control
- control environment
- control activities
- information and communication, and monitoring

From the outset it is also evident that the group does not have own any material assets and therefore only a review to ensure all income and expenditure was properly and timeously recorded and, that all transactions could easily be verified by comparing the accounts to bank statements.

I am content that all finances received and expended by the group have been accurately recorded with sufficient evidence to confirm that the details provided are easily tested to confirm their accuracies. I also satisfied that all risk elements were well managed and it appears that all grants received were properly expended in strict adherence to the terms of the various grants and used for the benefit of the group and there is evidence that all necessary certificates with supporting documentation was submitted to support each individual grant.

Name David Clarke

Signature *David H Clarke*
Address 1 Woodford Gardens, Armagh, BT60 2AZ

Date 1 November 2024